

Options for Iowa Tax Overhaul

1. Shall we revise the assessment process?
 - 1.1 Address assessment appeal process? Create Iowa Property Tax Appeal Board?
 - 1.2 Address consolidated or statewide (central) assessment of all property?
 - 1.3 Address examination and local appointment/reappointment of assessors and other issues related to office of local assessor?
 - 1.4 Address other issues of local concern relating to office of local assessor?
 - 1.5 Other issues related to the assessment process?

2. Shall we revise property classifications?
 - 2.1 Address moving manufactured home (mobile home) parks land classification from commercial to residential?
 - 2.2 Address moving all apartments to residential classification?
 - 2.3 Address classification of certain livestock buildings?
 - 2.4 Address working with DNR to revise REAP property, prairie areas, and forest and fruit tree reserve exemptions?
 - 2.5 Other issues related to classifying property for taxation purposes?

3. Shall we revise property assessment methods?
 - 3.1 Address the assessment limitations on some or all classes of property?
 - 3.2 Address removing the assessment limitation tie between agricultural and residential property?
 - 3.3 Address changes to the agricultural productivity formula?
 - 3.4 Other issues related to property assessment methods?

4. Shall we revise sources of revenue for local governments?
 - 4.1 Address reducing Iowa's reliance on property tax for education and provide meaningful property tax reductions to all taxpayers?
 - 4.2 Address restructuring property tax levies for education? Uniform school levies across the state?
 - 4.3 Address reliance on assessment limitations and levy rate limitations to control growth in government spending?
 - 4.4 Address single-levy concept to simplify local government taxation?
 - 4.5 Address payment-in-lieu of taxes for currently exempt property such as that owned by governments and nonprofits?
 - 4.6 Address alternative sources of revenue for local governments and whether that option should be expanded?
 - 4.7 Address state aid to local governments?
 - 4.8 Address exemptions, credits, deductions, exclusions, and other reductions in local taxes required by state statute or authorized by local ordinance?
 - 4.9 Other issues related to sources of revenue for local governments?

5. Shall we revise use of the property tax as an economic development tool?
 - 5.1 Address changes to urban renewal/TIF law?
 - 5.2 Other issues related to use of the property tax as an economic development tool?

6. Shall we revise local government structure relating to:
 - 6.1 Services provided by local governments?
 - 6.2 Barriers to local government reorganization, merger, consolidation, and sharing provision of services?

